

ATTACHMENT D

FINANCIAL MANAGEMENT REPORTING REQUIREMENTS

Financial Management Reports shall be submitted by the Contractor on the NASA 533 series reports, in accordance with the instructions on the reverse of the forms, NASA Procedural Requirements NPR 9501.2E entitled "NASA Contractor Financial Management Reporting," dated May 27, 2011, and additional instructions issued by the Contracting Officer.

a. Level of Detail

For the Core baseline portion of the contract, the Contractor's 533 Reports shall contain a summary of total Core baseline contract costs at the total contract level as well as a separate 533 sheet for each Work Breakdown Structure (WBS) Level 3 element of the Statement of Work.

An individual 533 Report shall be provided for each Task Order at the total Task Order level, in addition to a cumulative 533 Report summarizing all Task Orders issued.

The reports shall contain a breakdown of hours and costs by the elements of cost categories listed in Section d below.

b. Variance Narrative Reporting

In accordance with Section 3.6 of NPR 9501.2, the Contractor shall include a narrative explanation for variances exceeding plus or minus 5 percent (+/- 5%) between the Total Direct Labor Hours (prime and subcontractors) and/or Total Estimated Cost amount shown in the prior month and the Actual Total Direct Labor Hours and/or Actual Total Cost amount shown in the current month for each individual Task Order and at the Core baseline WBS Level 4. (For example, the Total Estimated Cost amount shown for June in column 8a in the May NF 533M and the Actual June Total Cost amount shown in column 7a in the June NF 533M.)

Each variance narrative shall explain the: (1) reason for the variance, (2) impact(s) on the Core baseline and/or each individual task order, and (3) specific corrective action(s) being taken or to be taken.

c. Distribution

The Contractor shall distribute 533 reports to each addressee indicated in the contract clause entitled, "Financial Management Reporting." The Contractor shall submit an initial report in the NF 533Q format within 30 working days after contract award.

After the initial report, the NF 533M reports shall be distributed not later than the tenth (10th) working day following the close of the contractors' monthly accounting period. The 533Q reports shall be distributed not later than the fifteenth (15th) day of the month preceding the quarter being reported. The NF 533M need not be submitted in months in which an NF 533Q is submitted.

d. Reporting Requirements

Each individual report shall, at a minimum, provide cost data by the following elements of cost categories:

1. Prime Direct Labor Hours:
(List applicable labor categories)

Total Prime Direct Labor Hours

2. Subcontractor Direct Labor Hours:

Subcontractor A Direct Labor Hours
(List applicable labor categories)

Subcontractor B Direct Labor Hours
(List applicable labor categories)

Subcontractor C Direct Labor Hours
(List applicable labor categories)

Total Subcontractors Direct Labor Hours

3. Total Prime and Subcontractors Direct Labor Hours

4. Prime Direct Labor Costs:
(List applicable labor categories)

Total Prime Direct Labor Costs

5. Prime Overhead Expense

6. Other Direct Costs (ODCs):

a. Subcontracts (list separately, Subcontractor A, B, C, etc.)

b. Parts & Material

c. Ground Support Equipment

d. Outsourced Maintenance

e. Fuel

f. Subscriptions

g. Travel

h. Other (specify)

Total ODCs

7. Subtotal (Direct Labor, Overhead & ODCs)

8. G&A Expense

9. Total Estimated Cost

10. Fixed Fee

11. Total Cost-Plus-Fixed-Fee (CPFF)

Required Supplemental Reporting

Federal Aviation Inter-Active Reporting (FAIRS): Contractor shall produce a cost report in accordance with the FAIRS required cost categories by individual aircraft tail. See FAIRS reporting requirements in OMB Circular A-126, GSA FMR102-33, and NPR 9130.1.

Aircraft Cost Categories and Elements	
<u>Aircraft Operation Costs - Fixed Costs</u>	
<i>Administrative Overhead</i> <ul style="list-style-type: none"> - HQ G&A - Center G&A 	
<i>Aviation Operation Overhead</i> <ul style="list-style-type: none"> - Direct Aircraft Management/Support Personnel Salaries - Costs Service Pool Personnel Supporting Aircraft Management/Operations - Home Base Facilities, Airport fees, IT Services, Utilities, Etc. 	
<i>Flight Crew Costs - Fixed</i> <ul style="list-style-type: none"> - Flight Crew Salaries & Benefits - Flight Crew Currency & Qualification Training 	
<i>Maintenance - Fixed</i>	
<i>Maintenance Labor - Fixed</i> <ul style="list-style-type: none"> - Government & Contractor Maintenance Crew Salaries & Benefits - Government & Contractor Maintenance Crew Currency & Qualification Training 	
<i>Maintenance Parts/Contracts - Fixed</i> <ul style="list-style-type: none"> - Parts for Maintenance Scheduled on Calendar Basis - Contracted Maintenance Actions Scheduled on Calendar Basis 	
<i>Commercial Aviation Service (Fractional, Lease, Etc.) - Fixed</i>	
<i>Other Fixed Operating Costs</i> <ul style="list-style-type: none"> - Insurance - Depreciation - Other 	
<u>Aircraft Operation Costs - Variable Costs</u>	
<i>Maintenance - Variable</i> <ul style="list-style-type: none"> - Labor Not Accounted For In Fixed Maintenance Labor - Consumables & Parts - Maintenance Based on Flight Hours/Cycles, Including Engine O/H, HIS, and Acft Refurb. - Unscheduled Maintenance/Repair 	
<i>POL</i>	
<i>Commercial Aviation Service (Fractional, Lease, Etc.) - Variable</i>	
<i>Mission Related Costs</i> <ul style="list-style-type: none"> - Variable Crew Costs (Travel, Overtime, Bonus Pay, etc.) - Flight Support Services & Ground Servicing (Landing & Tie-Down Fees, etc.) - Miscellaneous Mission Related Costs 	
<i>Other Variable Operating Costs</i>	
<u>Aircraft Ownership Investments</u>	
<i>Aircraft Purchase Costs</i>	
<i>Lease to Own & Fractional Ownership - Ownership Costs</i>	
<i>Permanent Mods & Upgrades Costs</i>	
<i>Aircraft Support Assets (SE, Tools, etc.)</i>	



Scheduled Task

Unscheduled Task

